

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

- v -  
YAW NCKETIA,  
a/k/a "Caesar,"

Defendant.

USDC SDNY
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DOC #:
DATE FILED: SEP 28 2006

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06 Cr.  
**06CRIM. 893**

COUNTS ONE THROUGH FOURTEEN

The Grand Jury charges:

Background

1. At all times relevant to this Indictment, YAW NCKETIA, a/k/a "Caesar," the defendant, operated a tax return preparation business located at 2368 Jerome Avenue, Bronx, New York, doing business as Caesar Tax & Brokerage Services ("Caesar").

2. At all times relevant to this Indictment, the Earned Income Tax Credit ("EITC") was a federal program extending an income tax credit to lower-income workers based on, among other things, the amount of their earned income, the number of their dependent children, and their filing status — such as single, married, or head-of-household.

The Fraudulent Scheme

3. From in or about at least 2000, through in or about 2003, YAW NCKETIA, the defendant, fraudulently generated income tax refunds for clients of Caesar by preparing U. S. Individual Income Tax Returns, Forms 1040, and supporting schedules, for the tax

years 2000 through 2002, knowing those tax returns and accompanying schedules to contain false and fraudulent information, including (1) false dependents and (2) overstated deductions. As a result of the inclusion of this false and fraudulent information on the returns and schedules of his clients, YAW NKETIA, the defendant, generated for those clients earned income tax credits and tax refunds to which those clients were not entitled.

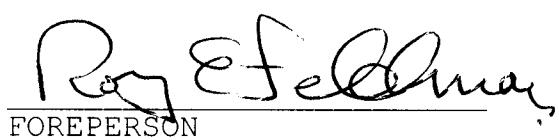
Statutory Allegations

4. On or about the dates set forth below, in the Southern District of New York and elsewhere, YAW NKETIA, the defendant, unlawfully, willfully, and knowingly did aid and assist in, and procure, counsel, and advise the preparation and presentation under, and in connection with matters arising under, the Internal Revenue laws, of returns, affidavits, claims, and other documents, which were fraudulent and false as to material matters, to wit, YAW NKETIA, the defendant, prepared U.S. Individual Income Tax Returns, Forms 1040, and accompanying schedules for the taxpayers identified as Clients 1 through 13 below, which returns and schedules falsely reported that said taxpayers were entitled under the Internal Revenue laws to an EITC and/or exemptions and deductions in the amounts set forth below, whereas, as NKETIA then and there well knew and believed, the said taxpayers were not entitled to claim the said credits, exemptions, and deductions:

COUNT	APPROXIMATE FILING DATE	TAXPAYER	TAX YEAR	MATERIAL MATTERS	APPROXIMATE AMOUNT FALSELY REPORTED
1	4/15/01	Client 1	2000	EITC Exemptions Deductions	\$3,888 \$5,600 \$2,050
2	4/15/01	Client 2	2000	Deductions	\$3,528
3	4/15/01	Client 3	2000	Deductions	\$22,935
4	4/15/01	Client 4	2000	Exemptions	\$8,400
5	4/15/01	Client 5	2000	Deductions	\$11,911
6	4/15/01	Client 6	2000	Deductions	\$2,050
7	4/15/02	Client 6	2001	Deductions	\$2,100
8	4/15/03	Client 7	2002	EITC Deductions	\$2,265 \$2,975
9	4/15/03	Client 8	2002	EITC Exemptions Deductions	\$3,390 \$3,000 \$2,975
10	4/15/03	Client 9	2002	EITC Exemptions	\$2,506 \$3,000
11	4/15/03	Client 10	2002	EITC Exemptions Deductions	\$3,876 \$6,000 \$2,200
12	4/15/03	Client 11	2002	Exemptions Deductions	\$6,000 \$2,200
13	4/15/03	Client 12	2002	EITC Exemptions Deductions	\$2,812 \$6,000 \$2,200

COUNT	APPROXIMATE FILING DATE	TAXPAYER	TAX YEAR	MATERIAL MATTERS	APPROXIMATE AMOUNT FALSELY REPORTED
14	4/15/03	Client 13	2002	EITC Exemptions Deductions	\$1,054 \$6,000 \$2,200

(Title 26, United States Code, Section 7206(2).)

  
Ray Feldman

FOREPERSON

  
Michael J. Garcia

MICHAEL J. GARCIA  
United States Attorney

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SOUTHERN DISTRICT OF NEW YORK

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INDICTMENT

06 Cr. \_\_\_\_\_

(Title 26, United States Code, Section  
7206(2).)

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MICHAEL J. GARCIA  
United States Attorney

A TRUE BILL.

R. E. Johnson  
Foreperson.

9/28/06 FLO INDICTMENT- CASE ASSIGNED TO JUDGE KARAS  
P. F. MANN J.